



## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**March 11, 2014.**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104–13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or email at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8140, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, email at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-1186.

Type of Review: Extension without change of a currently approved collection.

Title: Rental Real Estate Income and Expenses of a Partnership or an S Corporation.

Form: 8825.

Abstract: Form 8825 is used to verify that partnerships and S corporations have correctly reported their income and expenses from rental real estate property. The form is filed with either Form 1065 or Form 1120S.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 6,288,600.

OMB Number: 1545-1292.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8448 - Enhanced Oil Recovery Credit (PS-97-91 and PS-101-90).

Abstract: This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,460.

OMB Number: 1545-1324.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8530 – Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change; Special Rule for Value of a Loss Corporation Under the Jurisdiction of a Court in a Title 11 Case (CO-88-90).

Abstract: This information serves as evidence of an election to apply section 382(1)(6) in lieu of section 382(1)(5) and an election to apply the provisions of the regulations retroactively. It is required by the Internal Revenue Service to assure that the proper amount of carryover attributes are used by a loss corporation following specified types of ownership changes.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 813.

OMB Number: 1545-1743.

Type of Review: Extension without change of a currently approved collection.

Title: Summary of Archer MSAs.

Form: 8851.

Abstract: This form will be used by the IRS to determine whether numerical limits set forth in section 220(j)(1) have been exceeded.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 1,540,000.

OMB Number: 1545-1890.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2010-52, Extension of the Amortization Period for Plan Sponsor of a Multiemployer Pension Plan.

Abstract: This revenue procedure describes the process for obtaining an extension of the amortization period for the minimum funding standards set forth in section 412(e) of the Code.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Annual Burden Hours: 2,500.

OMB Number: 1545-1891.

Type of Review: Extension without change of a currently approved collection.

Title: HCTC Health Plan Administrator (HPA) Return of Funds.

Form: 13560.

Abstract: Form 13560 is completed by Health Plan Administrators (HPAs) and accompanies a return of funds in order to ensure proper handling. This form serves as supporting documentations for any funds returned by an HPA and clarifies where the payment should be applied and why it is being sent.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 50.

**Dawn D. Wolfgang,**

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**BILLING CODE: 4830-01**

**[FR Doc. 2014-05601 Filed 03/13/2014 at 8:45 am; Publication Date: 03/14/2014]**